

UNITED STATES BANKRUPTCY COURT DISTRICT OF NEW JERSEY  <b>Caption in Compliance with D.N.J. LBR 9004-2(c)</b>  PAMELA ELCHERT THURMOND Senior Attorney City of Philadelphia 1401 JFK Blvd., 5th Floor Philadelphia, PA 19102-1595 215-686-0508 (phone) 215-686-0588 (fax) Email: Pamela.Thurmond@phila.gov	
In Re:  Bed Bath & Beyond, Inc.	Case No.: 23-13359 (VFP)

**CITY OF PHILADELPHIA’S LIMITED OBJECTION TO CONFIRMATION  
OF THE PLAN**

AND NOW, comes the City of Philadelphia, (the “City”), a creditor in the above-captioned case, by and through its Counsel, Pamela Elchert Thurmond, Senior Attorney, pursuant to Bankruptcy Code § 1125 and 1129, to object to the Plan filed by Bed Bath & Beyond, Inc. and the related Debtors (the “Debtor”).

The City avers the following in support thereof:

**FACTUAL STATEMENT**

1. On April 23, 2023, the Debtor filed a voluntary petition for Chapter 11 bankruptcy with this Court.

2. The City filed an unliquidated claims for the following unfiled tax returns against the Debtors as described below:

Debtor	Claim Number	Claim Filed Date	Unfiled Type	Tax	Unfiled Period	Tax
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Bed Bath & Beyond	#3454	6/1/23	Business Income & Receipts Tax	12/31/22
One Kings Lane LLC	#3455	6/1/23	Business Income & Receipts Tax	12/31/21 to 12/31/22
Buy Buy Baby	#3602	6/1/23	Business Income & Receipts Tax	12/31/18, 12/31/22

3. On August 1, 2023, the Debtors filed the Plan.

4. Pursuant to the Plan, the Debtors intend to pay priority tax claims “in accordance with Section 1129(a)(9)(C) of the Bankruptcy Code.” Plan at p. 21.

5. All unliquidated taxes that are part of the City’s claim, if liquidated at a non-zero number, would be eligible for priority tax treatment under Section 507(a)(8).

6. Because the Debtors have not filed the missing tax returns and the City’s claim has not been liquidated, the City is unable to determine whether the Debtors’ plan has sufficient funding to be feasible.

7. The City asks that timeframe be set for the missing tax returns to be filed.

WHEREFORE, the City respectfully requests that this Honorable Court grant confirmation with the conditions requested above.

Respectfully submitted,

THE CITY OF PHILADELPHIA

Dated: September 1, 2023

By: /s/ Pamela Elchert Thurmond  
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